JUDGMENT

FILED: December 7, 2006

UNITED STATES COURT OF APPEALS

for the

Fourth Circuit

No. 04-2276 CA-02-754-1-WMN

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

JOHN J. RACHEL; PRISCILLA RACHEL; RGI, INCORPORATED, a Virginia Corporation; CSM, INCORPORATED, a Maryland corporation

Defendants - Appellants

Appeal from the United States District Court for the District of Maryland at Baltimore

In accordance with the written opinion of this Court filed this day, the Court vacates the summary judgment and the writ of attachment of the District Court. This case is remanded to the District Court for further proceedings consistent with the Court's opinion.

A certified copy of this judgment will be provided to the District Court upon issuance of the mandate. The judgment will take effect upon issuance of the mandate.